

**Illinois Department of Revenue
Regulations**

Title 86 Part 150 Section 150.336 Fuel Brought into Illinois in Locomotives
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TITLE 86: REVENUE

**PART 150
USE TAX**

Section 150.336 Fuel Brought into Illinois in Locomotives

Beginning July 29, 1999, Use Tax shall not apply to fuel acquired outside this State and brought into this State in the fuel supply tanks of locomotives engaged in freight hauling and passenger service for interstate commerce.

(Source: Added at 24 Ill. Reg. 10728, effective July 7, 2000)